

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF <u>          RIVERSIDE          </u>, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16209200500000</b>  <b>CITY CLERK/FINANCE OFFICER</b>  <b>60 N GREENE ST, PO BOX 188</b>  <b>RIVERSIDE, IA 52327-0188</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	676,229		676,229	686,804
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	676,229		676,229	686,804
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	708,462	0	708,462	700,004
Licenses and permits	2,382	0	2,382	3,300
Use of money and property	48,556	0	48,556	31,900
Intergovernmental	243,280	0	243,280	159,610
Charges for fees and service	559	763,967	764,526	633,644
Special assessments	0		0	
Miscellaneous	983,257	0	983,257	923,150
Other financing sources	2,770,111	0	2,770,111	2,081,000
<b>Total revenues and other sources</b>	5,432,836	763,967	6,196,803	5,219,412
<b>Expenditures and Other Financing Uses</b>				
Public safety	936,195	0	936,195	206,781
Public works	145,926	0	145,926	233,594
Health and social services	0	0	0	
Culture and recreation	129,835	0	129,835	159,557
Community and economic development	19,846	0	19,846	386,950
General government	441,494	0	441,494	289,009
Debt service	175,000	0	175,000	
Capital projects	1,333,103	0	1,333,103	2,120,464
<b>Total governmental activities expenditures</b>	3,181,399	0	3,181,399	3,396,355
Business type activities	0	485,551	485,551	515,424
<b>Total ALL expenditures</b>	3,181,399	485,551	3,666,950	3,911,779
Other financing uses, including transfers out	1,250,000	0	1,250,000	1,250,000
<b>Total ALL expenditures/And other financing uses</b>	4,431,399	485,551	4,916,950	5,161,779
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	1,001,437	278,416	1,279,853	57,633
Beginning fund balance July 1, 2015	3,037,586	538,641	3,576,227	4,934,969
Ending fund balance June 30, 2016	4,039,023	817,057	4,856,080	4,992,602

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 1,265,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 6,516,922

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF RIVERSIDE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	676,229						676,229			676,229	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	676,229	0		0	0		676,229		T01	676,229	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	676,229	0		0	0	0	676,229			676,229	6			
7	<b>TIF revenues</b>							0		T01	0	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	3,924						3,924		T15	3,924	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax		424,230					424,230		C30	424,230	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax		178,047					178,047		T19	178,047	13			
14	Other local option taxes		102,261					102,261		T09	102,261	14			
15	<b>TOTAL OTHER CITY TAXES</b>	3,924	704,538	0	0	0	0	708,462	0		708,462	15			
16	<b>Section B - LICENSES AND PERMITS</b>	2,382						2,382		T29	2,382	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	24,675						24,675		U20	24,675	18			
19	Rents and royalties	13,071						13,071		U40	13,071	19			
20	Other miscellaneous use of money and property	10,810						10,810		U20	10,810	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	48,556	0	0	0	0	0	48,556	0		48,556	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RIVERSIDE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		122,714					122,714		C46	122,714	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants							0		C89	0	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	62,326						62,326		C89	62,326	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	62,326	122,714	0	0	0	0	185,040	0		185,040	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	58,240						58,240		D89	58,240	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	58,240	0	0	0	0	0	58,240	0		58,240	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	120,566	122,714	0	0	0	0	243,280	0		243,280	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	382,788	A91	382,788	73		
74	Sewer							0	340,236	A80	340,236	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	23,896	A81	23,896	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RIVERSIDE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	17,047	A80	17,047	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges							0		A61	0	100		
101	Animal control charges	559						559		A89	559	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	559	0	0	0	0	0	559	763,967		764,526	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions					230,000		230,000		U99	230,000	108		
109	Deposits and sales/fuel tax refunds					5,000		5,000		U99	5,000	109		
110	Sale of property and merchandise							0		U11	0	110		
111	Fines	525						525		U30	525	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	WCRF Quarterly Payments	57,958						57,958			57,958	114		
115	Grants for new Fire Truck	146,718						146,718			146,718	115		
116	Casino Agreement		543,056					543,056			543,056	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	205,201	543,056	0	0	235,000	0	983,257	0		983,257	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RIVERSIDE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,057,417	1,370,308	0	0	235,000	0	2,662,725	763,967		3,426,692	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales					10,000		10,000		NR	10,000	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					1,510,111		1,510,111		NR	1,510,111	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	36,000				1,214,000		1,250,000			1,250,000	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	36,000	0	0	0	2,734,111	0	2,770,111	0		2,770,111	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,093,417	1,370,308	0	0	2,969,111	0	5,432,836	763,967		6,196,803	132		
133												133		
134	Beginning fund balance July 1, 2015	1,333,062	1,700,839			3,685		3,037,586	538,641		3,576,227	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,426,479	3,071,147	0	0	2,972,796	0	8,470,422	1,302,608		9,773,030	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
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155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF RIVERSIDE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	86,465						86,465		E62	86,465	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,589						1,589		E89	1,589	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	91,413						91,413		E24	91,413	13
14	Purchase of land and equipment					755,828		755,828		G24	755,828	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	473						473		E66	473	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	427						427		E32	427	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	180,367	0		0	755,828	0	936,195			936,195	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RIVERSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	77,896	51,396					129,292		E44	129,292	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	15,035						15,035		E44	15,035	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,599					1,599		E44	1,599	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	92,931	52,995		0	0	0	145,926			145,926	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF RIVERSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF RIVERSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	18,867						18,867		E52	18,867	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	86,473						86,473		E61	86,473	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	5,500						5,500		E03	5,500	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	18,995						18,995		E61	18,995	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	129,835	0		0	0	0	129,835			129,835	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	6,890						6,890		E89	6,890	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	12,956						12,956		E89	12,956	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	19,846	0	0	0	0	0	19,846			19,846	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RIVERSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	18,284						18,284		E29	18,284	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	72,206						72,206		E23	72,206	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	942						942		E89	942	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	35,096						35,096		E25	35,096	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	138,855						138,855		E31	138,855	168
169	Purchase of land and equipment		128,400					128,400		G31	128,400	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation		47,711					47,711		E89	47,711	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	265,383	176,111	0	0	0	0	441,494			441,494	176
177	Section G — DEBT SERVICE							0			0	177
178	Last County Payment - Casino Agreement		175,000					175,000			175,000	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	175,000	0	0	0	0	175,000			175,000	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Cherry Lane Subdivision					515,839		515,839			515,839	184
185	Ella Street Improvements					523,007		523,007			523,007	185
186	Other Capital Improvements					294,257		294,257			294,257	186
187	Subtotal Regular Capital Projects	0	0			0	1,333,103	0			1,333,103	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,333,103	0	1,333,103			1,333,103	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	688,362	404,106	0	0	2,088,931	0	3,181,399			3,181,399	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RIVERSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							239,883	E91		239,883	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							224,440	E80		224,440	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							21,228	E81		21,228	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RIVERSIDE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								485,551		485,551	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	688,362	404,106	0	0	2,088,931	0	3,181,399	485,551		3,666,950	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	60,000	1,190,000					1,250,000			1,250,000	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	60,000	1,190,000	0	0	0	0	1,250,000	0		1,250,000	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	748,362	1,594,106	0	0	2,088,931	0	4,431,399	485,551		4,916,950	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,477,041					1,477,041			1,477,041	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,678,117				883,865		2,561,982			2,561,982	267
268	Total Governmental	1,678,117	1,477,041	0	0	883,865	0	4,039,023			4,039,023	268
269	Proprietary								817,057		817,057	269
270	Total ending fund balance June 30, 2016	1,678,117	1,477,041	0	0	883,865	0	4,039,023	817,057		4,856,080	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,426,479	3,071,147	0	0	2,972,796	0	8,470,422	1,302,608		9,773,030	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF RIVERSIDE</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 18,867 M62 64,759 M80 M81 M89 \$			Purpose Highways..... All other.....			Amount paid to State L44 \$ L89 \$			
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
Total salaries and wages paid.....							Amount - Omit cents Z00 \$		4,857,035		
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$			
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89			
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89			
		1,265,000	0	1,265,000	0	0	0	0			
10.	19U	29U	39U	49U	49U	49U	49U	I89			
11.	19U	29U	39U	49U	49U	49U	49U	I89			
12.	19U	29U	39U	49U	49U	49U	49U	I89			
13.	19U	29U	39U	49U	49U	49U	49U	I89			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
Total long-term debt	0	1,265,000	0	1,265,000	0	0	0	0			
B. Short-term debt				Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents							
Assessed Valuations by Levy Authority and County, AY2014/FY2016											
Actual valuation -- January 1, 2014				\$	130,338,448	x .05 = \$	6,516,922				
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>											
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)	
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61					
		\$		\$				4,856,080	4,856,080		
REMARKS										V98	